



General Assembly

Substitute Bill No. 1249

January Session, 2007

* SB01249PD 032307 *

**AN ACT CONCERNING PROPERTY TAX EXEMPTIONS FOR
CHARITABLE CORPORATIONS AND TAX ABATEMENTS FOR
PROPERTY CONVEYED TO A NONPROFIT LAND CONSERVATION
ORGANIZATION.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subdivision (7) of section 12-81 of the general statutes is
2 repealed and the following is substituted in lieu thereof (*Effective*
3 *October 1, 2007, and applicable to assessment years commencing on or after*
4 *October 1, 2007*):

5 (7) Subject to the provisions of sections 12-87 and 12-88, the real
6 property of, or held in trust for, a corporation organized exclusively for
7 scientific, educational, literary, historical or charitable purposes or for
8 two or more such purposes and used exclusively for carrying out one
9 or more of such purposes and the personal property of, or held in trust
10 for, any such corporation, provided (A) any officer, member or
11 employee thereof does not receive or at any future time shall not
12 receive any pecuniary profit from the operations thereof, except
13 reasonable compensation for services in effecting one or more of such
14 purposes or as proper beneficiary of its strictly charitable purposes,
15 and (B) in 1965, and quadrennially thereafter, a statement shall be filed
16 on or before the first day of November with the assessor or board of
17 assessors of any town, consolidated town and city or consolidated
18 town and borough, in which any of its property claimed to be exempt

19 is situated. Such statement shall be filed on a form provided by such
20 assessor or board of assessors. The real property shall be eligible for
21 the exemption even if it is used by another corporation organized
22 exclusively for scientific, educational, literary, historical or charitable
23 purposes or for two or more such purposes. On and after July 1, 1967,
24 housing subsidized, in whole or in part, by federal, state or local
25 government and housing for persons or families of low and moderate
26 income shall not constitute a charitable purpose under this section. As
27 used in this subdivision, "housing" shall not include real property used
28 for temporary housing belonging to, or held in trust for, any
29 corporation organized exclusively for charitable purposes and exempt
30 from taxation for federal income tax purposes, the primary use of
31 which property is one or more of the following: (i) An orphanage; (ii) a
32 drug or alcohol treatment or rehabilitation facility; (iii) housing for
33 homeless, retarded or mentally or physically handicapped individuals,
34 or for battered or abused women and children; (iv) housing for ex-
35 offenders or for individuals participating in a program sponsored by
36 the state Department of Correction or judicial branch; and (v) short-
37 term housing operated by a charitable organization where the average
38 length of stay is less than six months. The operation of such housing,
39 including the receipt of any rental payments, by such charitable
40 organization shall be deemed to be an exclusively charitable purpose.

41 Sec. 2. (NEW) (*Effective from passage, and applicable to assessment years*
42 *commencing on or after October 1, 2007*) Any municipality may, upon
43 approval by its legislative body, abate the real or personal property
44 taxes due for any portion of a tax year or the interest on delinquent
45 taxes with respect to any tax paid by a nonprofit land conservation
46 organization that were due for a period before the date of acquisition
47 but which were paid subsequent to the date of acquisition.

<p>This act shall take effect as follows and shall amend the following sections:</p>
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Section 1	<i>October 1, 2007, and applicable to assessment years commencing on or after October 1, 2007</i>	12-81(7)
Sec. 2	<i>from passage, and applicable to assessment years commencing on or after October 1, 2007</i>	New section

PD **Joint Favorable Subst.**